IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s)

Tomohiro ITO et al.

Serial No.

10/527,939

For

: HEADPHONES

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December 27, 2005

Examiner

: Huyen D. Le

Art Unit

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745 Fifth Avenue New York, NY 10151

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via Electronic Filing Services on December 9, 2008.

Patricia A. Dubyne

(Name of person signing transmittal)

Signature

December 9, 2008

Date of Signature

AMENDMENT UNDER 37 C.F.R. §1.116

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed on October 20, 2008 having a three-month statutory period for response set to expire on January 20, 2009, please amend the above-identified application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.

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